



STATE BOARD OF EQUALIZATION

8 N STREET, SACRAMENTO, CALIFORNIA  
P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808  
(916) 445-4982

GEORGE R. REILLY  
First District, San Francisco

IRIS SANKEY  
Second District, San Diego

WILLIAM M. BENNETT  
Third District, San Rafael

RICHARD NEVINS  
Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 79/26

February 5, 1979

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 581,  
EQUIPMENT INDEX FACTORS AND INVENTORY RATIOS

Here is the 1979 revision of Assessors' Handbook Section 581, Equipment Index Factors and Inventory Ratios. The equipment index factors in Chapters II, III, and IV have been updated. Chapter VII contains combined trend and percent good tables for selected economic lives.

The percent good factors in this year's edition were computed using an 8 percent rate of return, same as that used last year. Chapter X contains a list of improvements classified as structures or fixtures. This classification should be followed by the taxpayer in completing Schedule B of the Business Property Statement.

Should you have any questions regarding this handbook, please contact Bud Florence of this division.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:ebv  
Enclosure